

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION

In re: HP/SUPERIOR, INC.

§ Case No. 14-71797-PWB

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Debtor(s)

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**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 11 of the United States Bankruptcy Code was filed on 11/03/2014. The case was converted to one under Chapter 7 on 11/04/2015. The undersigned trustee was appointed on 11/23/2015.

2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.

3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized the gross receipts of \$ 3,289,667.06

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>2,075,560.36</u>
Administrative expenses	<u>565,481.27</u>
Bank service fees	<u>0.00</u>
Other payments to creditors	<u>0.00</u>
Non-estate funds paid to 3rd Parties	<u>0.00</u>
Exemptions paid to the debtor	<u>0.00</u>
Other payments to the debtor	<u>0.00</u>
Leaving a balance on hand of <sup>1</sup>	\$ <u>648,625.43</u>

The remaining funds are available for distribution.

<sup>1</sup>The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 04/25/2016 and the deadline for filing governmental claims was 04/25/2016. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$121,940.01. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$121,940.01, for a total compensation of \$121,940.01<sup>2</sup>. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$3,774.58 for total expenses of \$3,774.58<sup>2</sup>.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 06/14/2022

By: /s/ S. Gregory Hays  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. §1320.4(a)(2) applies.

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<sup>2</sup>If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

**Form 1****Individual Estate Property Record and Report**

Exhibit A

Page: 1

**Asset Cases****Case No.:** 14-71797-PWB**Trustee Name:** (300320) S. Gregory Hays**Case Name:** HP/SUPERIOR, INC.**Date Filed (f) or Converted (c):** 11/04/2015 (c)**§ 341(a) Meeting Date:** 01/12/2016**For Period Ending:** 06/14/2022**Claims Bar Date:** 04/25/2016

1 Asset Description (Scheduled And Unscheduled (u) Property)  Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=§554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1* Payroll checking account (See Footnote)	3,455.78	0.00		0.00	FA
2* Operating checking account (See Footnote)	31,811.65	4,808.38		4,808.38	FA
3* Accounts receivable (book value) (See Footnote)	787,018.00	143,356.45		4,111.60	FA
4 Wisconsin Medicaid reimbursements	3,002,025.00	3,002,025.00		2,851,208.68	FA
5* General intangibles (See Footnote)	Unknown	0.00		0.00	FA
6* Certificate of need and nursing home license (See Footnote)	Unknown	0.00		0.00	FA
7* Rent roll (See Footnote)	Unknown	0.00		0.00	FA
8* 1996 Ford E-350 (bus that is not in working order) (See Footnote)	0.00	0.00		0.00	FA
9* Office equipment, furnishings and supplies (See Footnote)	15,431.75	0.00		0.00	FA
10* Machinery, fixtures, equipment and supplies (See Footnote)	188,783.26	0.00		0.00	FA
11* Prepaid insurance (See Footnote)	11,720.89	0.00		0.00	FA
12* Prepaid other (See Footnote)	1,557.74	0.00		0.00	FA
13* Escrows (See Footnote)	239,553.55	0.00		0.00	FA
14* Construction in progress (See Footnote)	218,250.44	0.00		0.00	FA
15* Deposits (See Footnote)	11,000.00	0.00		0.00	FA
16* National Bank of Commerce Acct # 4885 (u) (See Footnote)	3,235.46	3,235.46		3,235.46	FA
17* National Bank of Commerce Checking Acct # 2463 (u) (See Footnote)	1,062.73	1,062.73		1,032.73	FA
18* Net Proceeds from Ch 11 Asset Sale (Held in Escrow) (u) (See Footnote)	58,287.70	58,287.70		58,287.70	FA
19 Avoidance Action Claims (u) Voided. Replaced by adversaries 16-05290 through 16-05302. See asset # 21-34 below	Unknown	0.00		0.00	FA
20 National Bank of Commerce Pre-Petition Bank Fee Refund (u)	37.35	37.35		37.35	FA
21* Adversary # 16-05288-pwb, S. Gregory Hays, Chapter 7 Trustee v. AltaCare Corporation (u) (See Footnote)	395,808.28	395,808.28		62,811.97	FA

**Form 1****Individual Estate Property Record and Report**

Exhibit A

Page: 2

**Asset Cases****Case No.:** 14-71797-PWB**Trustee Name:** (300320) S. Gregory Hays**Case Name:** HP/SUPERIOR, INC.**Date Filed (f) or Converted (c):** 11/04/2015 (c)**§ 341(a) Meeting Date:** 01/12/2016**For Period Ending:** 06/14/2022**Claims Bar Date:** 04/25/2016

1 Asset Description (Scheduled And Unscheduled (u) Property)  Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=§554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
22* Adversary # 16-05289-pwb, S. Gregory Hays, Chapter 7 Trustee v. HP/Wichita Hill, Inc. d/b/a College Hill Nursing (u) (See Footnote)	212,023.99	212,023.99		33,646.72	FA
23* Adversary # 16-05290-pwb, S. Gregory Hays, Chapter 7 Trustee v. LTC Healthcare at Florence, Inc. d/b/a Hidden Hill (u) (See Footnote)	186,425.00	186,425.00		29,584.34	FA
24* Adversary # 16-05291-pwb, S. Gregory Hays, Chapter 7 Trustee v. HP/Cambridge House, Inc. (u) (See Footnote)	126,250.00	126,250.00		20,034.98	FA
25* Adversary # 16-05293-pwb, S. Gregory Hays, Chapter 7 Trustee v. Fireside-LTC, LLC (u) (See Footnote)	11,508.00	11,508.00		1,826.23	FA
26* Adversary # 16-05294-pwb, S. Gregory Hays, Chapter 7 Trustee v. Five Rivers Management LLC (u) (See Footnote)	31,860.27	31,860.27		5,055.99	FA
27* Adversary # 16-05295-pwb, S. Gregory Hays, Chapter 7 Trustee v. Friendship-LTC, Inc. (u) (See Footnote)	19,648.57	19,648.57		3,118.07	FA
28* Adversary # 16-05296-pwb, S. Gregory Hays, Chapter 7 Trustee v. Great Bend-LTC, LLC (u) (See Footnote)	64,265.00	64,265.00		10,198.42	FA
29* Adversary # 16-05297-pwb, S. Gregory Hays, Chapter 7 Trustee v. Rosewood-LTC, LLC (u) (See Footnote)	89,703.65	89,703.65		14,235.35	FA
30* Adversary # 16-05298-pwb, S. Gregory Hays, Chapter 7 Trustee v. Woodland Park -LTC, LLC (u) (See Footnote)	86,000.00	86,000.00		13,647.58	FA
31* Adversary # 16-05299-pwb, S. Gregory Hays, Chapter 7 Trustee v. Long Term Care Services, Inc. (u) (See Footnote)	544,524.23	544,524.23		86,412.16	FA
32* Adversary # 16-05300-pwb, S. Gregory Hays, Chapter 7 Trustee v. Evergreen Rehabilitation, LLC (u) (See Footnote)	90,000.00	90,000.00		12,500.00	FA
33* Adversary 16-05301-pwb, S. Gregory Hays, Chapter 7 Trustee v. Salem Nursing & Rehab Center of Reform, Inc. (u) (See Footnote)	121,500.00	121,500.00		0.00	FA
34* Adversary 16-05302-pwb, S. Gregory Hays, Chapter 7 Trustee v. Salem Nursing & Rehab Center of Tuskegee, Inc. (u) (See Footnote)	186,000.00	186,000.00		0.00	FA
35 BMO Harris DIP Operating Account # 1037 (u)	4,277.40	4,277.40		4,277.40	FA
36 BMO Harris DIP Tax Account # 1029 (u)	167.78	167.78		167.78	FA

**Form 1****Individual Estate Property Record and Report**

Exhibit A

Page: 3

**Asset Cases****Case No.:** 14-71797-PWB**Case Name:** HP/SUPERIOR, INC.**Trustee Name:** (300320) S. Gregory Hays**Date Filed (f) or Converted (c):** 11/04/2015 (c)**§ 341(a) Meeting Date:** 01/12/2016**For Period Ending:** 06/14/2022**Claims Bar Date:** 04/25/2016

1 Asset Description (Scheduled And Unscheduled (u) Property)  Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=§554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
37* Adversary # 16-05292-pwb, S. Gregory Hays, Chapter 7 Trustee v. HP/Carrington, Inc. (u) (See Footnote)	437,500.00	437,500.00		69,428.17	FA
<b>37</b> Assets Totals (Excluding unknown values)	<b>\$7,180,693.47</b>	<b>\$5,820,275.24</b>		<b>\$3,289,667.06</b>	<b>\$0.00</b>

- RE PROP# 1 Account was fully administered during the Chapter 11 period with no balance at the time of the conversion to Chapter 7.
- RE PROP# 2 Scheduled value represents value of account as of Chapter 11 petition. The Debtor continued to use account during Chapter 11 operating period. The Trustee value represents value as of conversion to Chapter 7.
- RE PROP# 3 Scheduled value represents value of account as of Chapter 11 petition. The Trustee sent collection letters for all outstanding receivables as of the conversion to Chapter 7 with little results. The majority of the receivables were not collectible due to the passing of former residents, inability to pay or dispute on obligation.
- RE PROP# 5 Asset was sold/transferred in the Chapter 11 case pursuant to Order, Docket #84. See asset # 18.
- RE PROP# 6 Asset was sold/transferred in the Chapter 11 case pursuant to Order, Docket #84. See asset # 18.
- RE PROP# 7 Asset was sold/transferred in the Chapter 11 case pursuant to Order, Docket #84. See asset # 18.
- RE PROP# 8 Asset was sold/transferred in the Chapter 11 case pursuant to Order, Docket #84. See asset # 18.
- RE PROP# 9 Asset was sold/transferred in the Chapter 11 case pursuant to Order, Docket #84. See asset # 18.
- RE PROP# 10 Asset was sold/transferred in the Chapter 11 case pursuant to Order, Docket #84. See asset # 18.
- RE PROP# 11 Asset was administered in the Chapter 11 case.
- RE PROP# 12 Asset was administered during Chapter 11 case.
- RE PROP# 13 Asset was sold/transferred in the Chapter 11 case pursuant to Order, Docket #84. See asset # 18.
- RE PROP# 14 Asset was sold/transferred in the Chapter 11 case pursuant to Order, Docket #84. See asset # 18.
- RE PROP# 15 Administered in the Chapter 11 case.
- RE PROP# 16 This account was not scheduled but was open at the time of the Chapter 11 petition. The Debtor continued to use account during Chapter 11 operating period. The Trustee value represents value as of conversion to Chapter 7.
- RE PROP# 17 Account is in the name of Superior Healthcare but holds funds earned by Debtor. Turned over by Trustee for Superior Healthcare Investors per settlement and Order, Docket # 209.
- RE PROP# 18 During the Chapter 11 case, certain assets of the Debtor and Superior Healthcare Investors (Case # 15-54039) were sold for \$2,320,000. The sold assets of this Debtor include above asset numbers 5,6,7,8,9,10,13 & 14. Certain expenses and claims were paid from the sale proceeds during the Chapter 11 case and \$765,975.53 remained in the Scroggins & Williamson escrow account. Pursuant to a settlement between the Trustee, the trustee for Superior Healthcare Investors and the secured lender, CSE, \$58,287.70 of the escrowed funds were allocated to this bankruptcy estate and the remainder were allocated to Superior Healthcare Investors bankruptcy estate. Payment was received in July 2016.
- RE PROP# 21 \$350,000 settlement of adversaries 16-5288 thru 16-5299 allocated based on amounts demanded against settling defendants.
- RE PROP# 22 \$350,000 settlement of adversaries 16-5288 thru 16-5299 allocated based on amounts demanded against settling defendants.
- RE PROP# 23 \$350,000 settlement of adversaries 16-5288 thru 16-5299 allocated based on amounts demanded against settling defendants.
- RE PROP# 24 \$350,000 settlement of adversaries 16-5288 thru 16-5299 allocated based on amounts demanded against settling defendants.
- RE PROP# 25 \$350,000 settlement of adversaries 16-5288 thru 16-5299 allocated based on amounts demanded against settling defendants.
- RE PROP# 26 \$350,000 settlement of adversaries 16-5288 thru 16-5299 allocated based on amounts demanded against settling defendants.
- RE PROP# 27 \$350,000 settlement of adversaries 16-5288 thru 16-5299 allocated based on amounts demanded against settling defendants.
- RE PROP# 28 \$350,000 settlement of adversaries 16-5288 thru 16-5299 allocated based on amounts demanded against settling defendants.
- RE PROP# 29 \$350,000 settlement of adversaries 16-5288 thru 16-5299 allocated based on amounts demanded against settling defendants.

Form 1

Individual Estate Property Record and Report  
Asset Cases

Exhibit A

Page: 4

Case No.: 14-71797-PWB

Case Name: HP/SUPERIOR, INC.

Trustee Name: (300320) S. Gregory Hays

Date Filed (f) or Converted (c): 11/04/2015 (c)

§ 341(a) Meeting Date: 01/12/2016

For Period Ending: 06/14/2022

Claims Bar Date: 04/25/2016

RE PROP# 30	\$350,000 settlement of adversaries 16-5288 thru 16-5299 allocated based on amounts demanded against settling defendants.
RE PROP# 31	\$350,000 settlement of adversaries 16-5288 thru 16-5299 allocated based on amounts demanded against settling defendants.
RE PROP# 32	Settled for \$12,500 per Order, Docket # 251. Payment due by March 23.
RE PROP# 33	Amount listed represents the amount demanded in the adversary. Entity liquidated through receivership in year 2015. No recovery.
RE PROP# 34	Amount listed represents the amount demanded in the adversary. Entity liquidated through receivership in year 2015. No recovery.
RE PROP# 37	\$350,000 settlement of adversaries 16-5288 thru 16-5299 allocated based on amounts demanded against settling defendants.

Major Activities Affecting Case Closing:

11/4/2015 - Case converted from Chapter 11 to Chapter 7 effective 11/4/2015 per Order, Dtk # 168.

2/4/2020 - All recovery matters have been resolved. Settlement installment payments have been paid in full.

5/5/2021 - Trustee is reviewing secured and administrative claims for allowance and objections. Trustee filed Adversary #21-05048 against the Internal Revenue Service seeking a judgment (a) establishing that the IRS has no interest or lien in the Post-Petition Medicaid Funds; (b) Avoiding the Tax Penalty Lien, and any interest on such avoided Tax Penalty Lien, under 11 U.S.C. § 724(a); (c) Preserving the avoided Tax Penalty Lien, and any interest that has accrued thereon, for the benefit of the Bankruptcy Estate under 11 U.S.C. § 551.

7/28/21 - Order on Request for Mediation in adversary # 21-05048 was entered. Upon resolution of Adversary # 21-05048, the Trustee will be in a position to close the case.

Initial Projected Date Of Final Report (TFR): 06/30/2018

Current Projected Date Of Final Report (TFR): 06/14/2022 (Actual)

06/14/2022

Date

/s/S. Gregory Hays

S. Gregory Hays

## Form 2

Exhibit B

Page: 1

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name: S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name: Mechanics Bank

Taxpayer ID #: \*\*\_\*\*\*7090

Account #: \*\*\*\*\*3900 Checking

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
02/25/16	{4}	State of Wisconsin	Incoming Wire Transfer. Payment of reconciled Medicaid holdbacks.	1121-000	2,851,208.68		2,851,208.68
03/01/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		191.25	2,851,017.43
03/09/16	{16}	National Bank of Commerce	close out account *****4885	1290-000	3,235.46		2,854,252.89
03/09/16	{2}	National Bank of Commerce	close out account *****4290	1129-000	4,808.38		2,859,061.27
03/09/16	{2}	National Bank of Commerce	close out account *****4290	1129-000	4,808.38		2,863,869.65
03/09/16	{3}	Susan A OLeary	AR	1121-000	23.55		2,863,893.20
03/09/16	{3}	Ronald D Wohlwend	AR	1121-000	15.00		2,863,908.20
03/09/16	{2}	National Bank of Commerce	Deposit Reversal: close out account *****4290	1129-000	-4,808.38		2,859,099.82
03/31/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		3,155.73	2,855,944.09
04/05/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		-3,346.98	2,859,291.07
04/13/16	{3}	Norman Hautala	AR - Twin Ports Guardianship & Payee Services	1121-000	4,059.11		2,863,350.18
07/06/16	{3}	Highmark - Freedom Blue PPO	Interest on 2013 Accounts Receivable	1121-000	13.94		2,863,364.12
07/25/16	{18}	Superior WI Realty, LLC (Scroggins & Williamson Escrow)	Balance of sale proceeds from Scroggins & Williamson escrow account. Paid to Trustee per Order, Dkt # 209.	1229-000	58,287.70		2,921,651.82
08/03/16	101	CSE Mortgage, LLC	Per Order Approving Settlement Agreement (Dkt # 209) Voided on 08/03/2016	4210-000		559,889.50	2,361,762.32
08/03/16	101	CSE Mortgage, LLC	Per Order Approving Settlement Agreement (Dkt # 209) Voided: check issued on 08/03/2016	4210-000		-559,889.50	2,921,651.82
08/03/16	102	CSE Mortgage LLC	Per Order Approving Settlement Agreement (Dkt # 209)	4210-000		559,889.50	2,361,762.32
08/10/16	{17}	Cathy Scarver Trustee for Superior Healthcare Investors (15-50439)	Superior Healthcare Investors National Bank of Commerce account balance per settlement, Order # 209.	1229-000	1,032.73		2,362,795.05
11/22/16	103	Badger Acquisition of Minnesota, LLC	Per Settlement Agreement and per Order, Doc. No. 232.	4220-000		615,670.86	1,747,124.19
04/18/17	{20}	National Bank of Commerce	Pre-petition Bank Fee Refund	1229-000	37.35		1,747,161.54
05/30/17	{35}	HP Superior, Inc	Close BMO Harris Account #*****1037 - Tax Account	1290-000	4,277.40		1,751,438.94
05/30/17	{36}	HP Superior, Inc	Close BMO Harris Account #*****1029 - Operating Account	1290-000	167.78		1,751,606.72
12/12/17	104	Arnall Golden Gregory LLP	Attorney fees and expenses paid per Order, Docket # 241.			447,617.13	1,303,989.59
		Arnall Golden Gregory LLP	Attorney fees paid per Order, Docket # 241. \$444,953.50	3210-000			
		Arnall Golden Gregory LLP	Attorney expenses paid per Order, Docket # 241. \$2,663.63	3220-000			
01/05/18	105	Hays Financial Consulting, LLC	Accountant fees and expenses paid per Order, Docket # 241.			94,215.39	1,209,774.20

Page Subtotals: \$2,927,167.08 \$1,717,392.88

## Form 2

Exhibit B

Page: 2

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name: S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name: Mechanics Bank

Taxpayer ID #: \*\*-\*\*\*7090

Account #: \*\*\*\*\*3900 Checking

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
		Hays Financial Consulting, LLC	Accountant fees paid per Order, Docket # 241. \$93,287.50	3310-000			
		Hays Financial Consulting, LLC	Attorney expenses paid per Order, Docket # 241. \$927.89	3320-000			
03/27/18		the Falcone Law Firm IOLTA (AltaCare et al)	First installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amount.		120,000.00		1,329,774.20
	{21}		Settlement of adversary per Order, Docket # 246. \$21,535.54	1241-000			
	{22}		Settlement of adversary per Order, Docket # 246. \$11,536.02	1241-000			
	{23}		Settlement of adversary per Order, Docket # 246. \$10,143.20	1241-000			
	{24}		Settlement of adversary per Order, Docket # 246. \$6,869.14	1241-000			
	{37}		Settlement of adversary per Order, Docket # 246. \$23,803.94	1241-000			
	{25}		Settlement of adversary per Order, Docket # 246. \$626.14	1241-000			
	{26}		Settlement of adversary per Order, Docket # 246. \$1,733.49	1241-000			
	{27}		Settlement of adversary per Order, Docket # 246. \$1,069.06	1241-000			
	{28}		Settlement of adversary per Order, Docket # 246. \$3,496.59	1241-000			
	{29}		Settlement of adversary per Order, Docket # 246. \$4,880.69	1241-000			
	{30}		Settlement of adversary per Order, Docket # 246. \$4,679.17	1241-000			
	{31}		Settlement of adversary per Order, Docket # 246. \$29,627.02	1241-000			
03/27/18	{32}	McBrayer Escrow Account (Evergreen Rehabilitation)	Settlement of adversary 16-5300 per Order, Docket # 251.	1241-000	12,500.00		1,342,274.20

Page Subtotals: \$132,500.00 \$0.00

## Form 2

Exhibit B

Page: 3

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name: S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name: Mechanics Bank

Taxpayer ID #: \*\*-\*\*\*7090

Account #: \*\*\*\*\*3900 Checking

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
07/17/18	106	Bennett Thrasher LLP	Invoice # 166259 and per Order (Dkt # 256).	2990-000		23,648.75	1,318,625.45
07/20/18		Friendship LTC, LLC	Partial payment of second installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amount.		13,000.00		1,331,625.45
	{21}		Allocation of settlement payment per order, dkt # 246 \$2,333.02	1241-000			
	{22}		Allocation of settlement payment per order, dkt # 246 \$1,249.74	1241-000			
	{23}		Allocation of settlement payment per order, dkt # 246 \$1,098.85	1241-000			
	{24}		Allocation of settlement payment per order, dkt # 246 \$744.16	1241-000			
	{37}		Allocation of settlement payment per order, dkt # 246 \$2,578.76	1241-000			
	{25}		Allocation of settlement payment per order, dkt # 246 \$67.83	1241-000			
	{26}		Allocation of settlement payment per order, dkt # 246 \$187.79	1241-000			
	{27}		Allocation of settlement payment per order, dkt # 246 \$115.81	1241-000			
	{28}		Allocation of settlement payment per order, dkt # 246 \$378.80	1241-000			
	{29}		Allocation of settlement payment per order, dkt # 246 \$528.74	1241-000			
	{30}		Allocation of settlement payment per order, dkt # 246 \$506.91	1241-000			
	{31}		Allocation of settlement payment per order, dkt # 246 \$3,209.59	1241-000			
07/23/18		Friendship LTC LLC	Partial payment of second installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amount.		4,333.33		1,335,958.78
	{21}		Allocation of settlement payment per order, dkt # 246 \$777.67	1241-000			

Page Subtotals: \$17,333.33 \$23,648.75

## Form 2

Exhibit B

Page: 4

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name:

S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name:

Mechanics Bank

Taxpayer ID #: \*\*-\*\*\*7090

Account #:

\*\*\*\*\*3900 Checking

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
	{22}		Allocation of settlement payment per order, dkt # 246 \$416.58	1241-000			
	{23}		Allocation of settlement payment per order, dkt # 246 \$366.28	1241-000			
	{24}		Allocation of settlement payment per order, dkt # 246 \$248.05	1241-000			
	{37}		Allocation of settlement payment per order, dkt # 246 \$859.59	1241-000			
	{25}		Allocation of settlement payment per order, dkt # 246 \$22.61	1241-000			
	{26}		Allocation of settlement payment per order, dkt # 246 \$62.60	1241-000			
	{27}		Allocation of settlement payment per order, dkt # 246 \$38.60	1241-000			
	{28}		Allocation of settlement payment per order, dkt # 246 \$126.27	1241-000			
	{29}		Allocation of settlement payment per order, dkt # 246 \$176.25	1241-000			
	{30}		Allocation of settlement payment per order, dkt # 246 \$168.97	1241-000			
	{31}		Allocation of settlement payment per order, dkt # 246 \$1,069.86	1241-000			
07/24/18		Friendship LTC LLC	Partial payment of second installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amount.		3,000.00		1,338,958.78
	{21}		Allocation of settlement payment per order, dkt # 246 \$538.39	1241-000			
	{22}		Allocation of settlement payment per order, dkt # 246 \$288.40	1241-000			
	{23}		Allocation of settlement payment per order, dkt # 246 \$253.58	1241-000			
	{24}		Allocation of settlement payment per order, dkt # 246 \$171.73	1241-000			

Page Subtotals: \$3,000.00 \$0.00

## Form 2

Exhibit B

Page: 5

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name:

S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name:

Mechanics Bank

Taxpayer ID #: \*\*-\*\*\*7090

Account #:

\*\*\*\*\*3900 Checking

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
	{37}		Allocation of settlement payment per order, dkt # 246 \$595.10	1241-000			
	{25}		Allocation of settlement payment per order, dkt # 246 \$15.65	1241-000			
	{26}		Allocation of settlement payment per order, dkt # 246 \$43.34	1241-000			
	{27}		Allocation of settlement payment per order, dkt # 246 \$26.73	1241-000			
	{28}		Allocation of settlement payment per order, dkt # 246 \$87.41	1241-000			
	{29}		Allocation of settlement payment per order, dkt # 246 \$122.02	1241-000			
	{30}		Allocation of settlement payment per order, dkt # 246 \$116.98	1241-000			
	{31}		Allocation of settlement payment per order, dkt # 246 \$740.67	1241-000			
07/25/18		Friendship LTC LLC	Partial payment of second installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amount.		3,000.00		1,341,958.78
	{21}		Allocation of settlement payment per order, dkt # 246 \$538.39	1241-000			
	{22}		Allocation of settlement payment per order, dkt # 246 \$288.40	1241-000			
	{23}		Allocation of settlement payment per order, dkt # 246 \$253.58	1241-000			
	{24}		Allocation of settlement payment per order, dkt # 246 \$171.73	1241-000			
	{37}		Allocation of settlement payment per order, dkt # 246 \$595.10	1241-000			
	{25}		Allocation of settlement payment per order, dkt # 246 \$15.65	1241-000			
	{26}		Allocation of settlement payment per order, dkt # 246 \$43.34	1241-000			

Page Subtotals: \$3,000.00 \$0.00

## Form 2

Exhibit B

Page: 6

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name:

S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name:

Mechanics Bank

Taxpayer ID #: \*\*-\*\*\*7090

Account #:

\*\*\*\*\*3900 Checking

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
	{27}		Allocation of settlement payment per order, dkt # 246 \$26.72	1241-000			
	{28}		Allocation of settlement payment per order, dkt # 246 \$87.41	1241-000			
	{29}		Allocation of settlement payment per order, dkt # 246 \$122.02	1241-000			
	{30}		Allocation of settlement payment per order, dkt # 246 \$116.98	1241-000			
	{31}		Allocation of settlement payment per order, dkt # 246 \$740.68	1241-000			
07/30/18		Friendship LTC LLC	Partial payment of second installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amount.		2,000.00		1,343,958.78
	{21}		Allocation of settlement payment per order, dkt # 246 \$358.92	1241-000			
	{22}		Allocation of settlement payment per order, dkt # 246 \$192.27	1241-000			
	{23}		Allocation of settlement payment per order, dkt # 246 \$169.05	1241-000			
	{24}		Allocation of settlement payment per order, dkt # 246 \$114.49	1241-000			
	{37}		Allocation of settlement payment per order, dkt # 246 \$396.73	1241-000			
	{25}		Allocation of settlement payment per order, dkt # 246 \$10.44	1241-000			
	{26}		Allocation of settlement payment per order, dkt # 246 \$28.89	1241-000			
	{27}		Allocation of settlement payment per order, dkt # 246 \$17.82	1241-000			
	{28}		Allocation of settlement payment per order, dkt # 246 \$58.28	1241-000			
	{29}		Allocation of settlement payment per order, dkt # 246 \$81.34	1241-000			

Page Subtotals: \$2,000.00 \$0.00

## Form 2

Exhibit B

Page: 7

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name:

S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name:

Mechanics Bank

Taxpayer ID #: \*\*-\*\*\*7090

Account #:

\*\*\*\*\*3900 Checking

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
	{30}		Allocation of settlement payment per order, dkt # 246 \$77.99	1241-000			
	{31}		Allocation of settlement payment per order, dkt # 246 \$493.78	1241-000			
08/03/18		Friendship LTC LLC	Partial payment of second installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amount.		8,000.00		1,351,958.78
	{21}		Allocation of settlement payment per order, dkt # 246 \$1,435.70	1241-000			
	{22}		Allocation of settlement payment per order, dkt # 246 \$769.07	1241-000			
	{23}		Allocation of settlement payment per order, dkt # 246 \$676.21	1241-000			
	{24}		Allocation of settlement payment per order, dkt # 246 \$457.94	1241-000			
	{37}		Allocation of settlement payment per order, dkt # 246 \$1,586.93	1241-000			
	{25}		Allocation of settlement payment per order, dkt # 246 \$41.74	1241-000			
	{26}		Allocation of settlement payment per order, dkt # 246 \$115.57	1241-000			
	{27}		Allocation of settlement payment per order, dkt # 246 \$71.27	1241-000			
	{28}		Allocation of settlement payment per order, dkt # 246 \$233.11	1241-000			
	{29}		Allocation of settlement payment per order, dkt # 246 \$325.38	1241-000			
	{30}		Allocation of settlement payment per order, dkt # 246 \$311.94	1241-000			
	{31}		Allocation of settlement payment per order, dkt # 246 \$1,975.14	1241-000			

Page Subtotals: \$8,000.00 \$0.00

## Form 2

Exhibit B

Page: 8

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name: S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name: Mechanics Bank

Taxpayer ID #: \*\*-\*\*\*7090

Account #: \*\*\*\*\*3900 Checking

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
09/21/18		Five Rivers Management LLC	Wire Transfer - Per Settlement Agreement Third installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amount.		33,333.33		1,385,292.11
	{21}		Settlement of adversary per Order, Docket # 246. \$5,982.09	1241-000			
	{22}		Settlement of adversary per Order, Docket # 246. \$3,204.45	1241-000			
	{23}		Settlement of adversary per Order, Docket # 246. \$2,817.55	1241-000			
	{24}		Settlement of adversary per Order, Docket # 246. \$1,908.09	1241-000			
	{37}		Settlement of adversary per Order, Docket # 246. \$6,612.21	1241-000			
	{25}		Settlement of adversary per Order, Docket # 246. \$173.93	1241-000			
	{26}		Settlement of adversary per Order, Docket # 246. \$481.52	1241-000			
	{27}		Settlement of adversary per Order, Docket # 246. \$296.96	1241-000			
	{28}		Settlement of adversary per Order, Docket # 246. \$971.28	1241-000			
	{29}		Settlement of adversary per Order, Docket # 246. \$1,355.75	1241-000			
	{30}		Settlement of adversary per Order, Docket # 246. \$1,299.77	1241-000			
	{31}		Settlement of adversary per Order, Docket # 246. \$8,229.73	1241-000			
12/19/18		Fireside LTC LLC	Partial payment of fourth installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amount.		13,500.00		1,398,792.11
	{21}		Allocation of settlement payment per order, dkt # 246 \$2,422.75	1241-000			

Page Subtotals: \$46,833.33 \$0.00

## Form 2

Exhibit B

Page: 9

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name:

S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name:

Mechanics Bank

Taxpayer ID #: \*\*-\*\*\*7090

Account #:

\*\*\*\*\*3900 Checking

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
	{22}		Allocation of settlement payment per order, dkt # 246 \$1,297.80	1241-000			
	{23}		Allocation of settlement payment per order, dkt # 246 \$1,141.11	1241-000			
	{24}		Allocation of settlement payment per order, dkt # 246 \$772.78	1241-000			
	{37}		Allocation of settlement payment per order, dkt # 246 \$2,677.94	1241-000			
	{25}		Allocation of settlement payment per order, dkt # 246 \$70.44	1241-000			
	{26}		Allocation of settlement payment per order, dkt # 246 \$195.01	1241-000			
	{27}		Allocation of settlement payment per order, dkt # 246 \$120.27	1241-000			
	{28}		Allocation of settlement payment per order, dkt # 246 \$393.37	1241-000			
	{29}		Allocation of settlement payment per order, dkt # 246 \$549.08	1241-000			
	{30}		Allocation of settlement payment per order, dkt # 246 \$526.41	1241-000			
	{31}		Allocation of settlement payment per order, dkt # 246 \$3,333.04	1241-000			
02/06/19		Long Term Care Services Inc	Partial payment of fourth installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amount		19,833.33		1,418,625.44
	{21}		Allocation of settlement payment per order, dkt # 246 \$3,559.35	1241-000			
	{22}		Allocation of settlement payment per order, dkt # 246 \$1,906.64	1241-000			
	{23}		Allocation of settlement payment per order, dkt # 246 \$1,676.45	1241-000			
	{24}		Allocation of settlement payment per order, dkt # 246 \$1,135.32	1241-000			

Page Subtotals: \$19,833.33 \$0.00

## Form 2

Exhibit B

Page: 10

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name:

S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name:

Mechanics Bank

Taxpayer ID #: \*\*-\*\*\*7090

Account #:

\*\*\*\*\*3900 Checking

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
	{37}		Allocation of settlement payment per order, dkt # 246 \$3,934.26	1241-000			
	{25}		Allocation of settlement payment per order, dkt # 246 \$103.48	1241-000			
	{26}		Allocation of settlement payment per order, dkt # 246 \$286.51	1241-000			
	{27}		Allocation of settlement payment per order, dkt # 246 \$176.69	1241-000			
	{28}		Allocation of settlement payment per order, dkt # 246 \$577.91	1241-000			
	{29}		Allocation of settlement payment per order, dkt # 246 \$806.67	1241-000			
	{30}		Allocation of settlement payment per order, dkt # 246 \$773.36	1241-000			
	{31}		Allocation of settlement payment per order, dkt # 246 \$4,896.69	1241-000			
05/07/19		Long Term Care Services, Inc.	Wire Transfer - Per Settlement Agreement Fifth installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amount.		33,333.33		1,451,958.77
	{21}		Allocation of settlement payment per order, dkt # 246 \$5,982.09	1241-000			
	{22}		Allocation of settlement payment per order, dkt # 246 \$3,204.45	1241-000			
	{23}		Allocation of settlement payment per order, dkt # 246 \$2,817.56	1241-000			
	{24}		Allocation of settlement payment per order, dkt # 246 \$1,908.09	1241-000			
	{37}		Allocation of settlement payment per order, dkt # 246 \$6,612.21	1241-000			
	{25}		Allocation of settlement payment per order, dkt # 246 \$173.93	1241-000			

Page Subtotals: \$33,333.33 \$0.00

## Form 2

Exhibit B

Page: 11

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name: S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name: Mechanics Bank

Taxpayer ID #: \*\*-\*\*\*7090

Account #: \*\*\*\*\*3900 Checking

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
	{26}		Allocation of settlement payment per order, dkt # 246 \$481.52	1241-000			
	{27}		Allocation of settlement payment per order, dkt # 246 \$296.96	1241-000			
	{28}		Allocation of settlement payment per order, dkt # 246 \$971.28	1241-000			
	{29}		Allocation of settlement payment per order, dkt # 246 \$1,355.74	1241-000			
	{30}		Allocation of settlement payment per order, dkt # 246 \$1,299.77	1241-000			
	{31}		Allocation of settlement payment per order, dkt # 246 \$8,229.73	1241-000			
08/05/19		Long Term Care Services, Inc.	Wire Transfer - Per Settlement Agreement sixth installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amounts.		33,333.33		1,485,292.10
	{21}		Allocation of settlement payment per order, dkt # 246 \$5,982.09	1241-000			
	{22}		Allocation of settlement payment per order, dkt # 246 \$3,204.45	1241-000			
	{23}		Allocation of settlement payment per order, dkt # 246 \$2,817.56	1241-000			
	{24}		Allocation of settlement payment per order, dkt # 246 \$1,908.09	1241-000			
	{37}		Allocation of settlement payment per order, dkt # 246 \$6,612.21	1241-000			
	{25}		Allocation of settlement payment per order, dkt # 246 \$173.93	1241-000			
	{26}		Allocation of settlement payment per order, dkt # 246 \$481.52	1241-000			
	{27}		Allocation of settlement payment per order, dkt # 246 \$296.96	1241-000			

Page Subtotals: \$33,333.33 \$0.00

## Form 2

Exhibit B

Page: 12

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name:

S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name:

Mechanics Bank

Taxpayer ID #: \*\*-\*\*\*7090

Account #:

\*\*\*\*\*3900 Checking

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
	{28}		Allocation of settlement payment per order, dkt # 246 \$971.28	1241-000			
	{29}		Allocation of settlement payment per order, dkt # 246 \$1,355.75	1241-000			
	{30}		Allocation of settlement payment per order, dkt # 246 \$1,299.77	1241-000			
	{31}		Allocation of settlement payment per order, dkt # 246 \$8,229.72	1241-000			
11/04/19		Long Term Care Services Inc.	Wire Transfer - Per Settlement Agreement seventh installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amounts.		33,333.33		1,518,625.43
	{21}		Allocation of settlement payment per order, dkt # 246 \$5,982.09	1241-000			
	{22}		Allocation of settlement payment per order, dkt # 246 \$3,204.45	1241-000			
	{23}		Allocation of settlement payment per order, dkt # 246 \$2,817.56	1241-000			
	{24}		Allocation of settlement payment per order, dkt # 246 \$1,908.09	1241-000			
	{37}		Allocation of settlement payment per order, dkt # 246 \$6,612.20	1241-000			
	{25}		Allocation of settlement payment per order, dkt # 246 \$173.93	1241-000			
	{26}		Allocation of settlement payment per order, dkt # 246 \$481.52	1241-000			
	{27}		Allocation of settlement payment per order, dkt # 246 \$296.96	1241-000			
	{28}		Allocation of settlement payment per order, dkt # 246 \$971.28	1241-000			
	{29}		Allocation of settlement payment per order, dkt # 246 \$1,355.75	1241-000			

Page Subtotals: \$33,333.33 \$0.00

## Form 2

Exhibit B

Page: 13

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name: S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name: Mechanics Bank

Taxpayer ID #: \*\*-\*\*\*7090

Account #: \*\*\*\*\*3900 Checking

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
	{30}		Allocation of settlement payment per order, dkt # 246 \$1,299.77	1241-000			
	{31}		Allocation of settlement payment per order, dkt # 246 \$8,229.73	1241-000			
01/30/20		Transition transfer Debit	Transition transfer debit. Transfer from Mechanics Bank account to East West Bank account	9999-000		1,518,625.43	0.00
02/04/20		Long Term Care Services	Wire Transfer - Final payment Per Settlement Agreement seventh installment payment of settlement of Adversaries 16-5288 thru 16-5299 per Order, Docket # 246. Settlement proceeds allocated based on complaint amounts.		30,000.00		30,000.00
	{21}		Allocation of settlement payment per order, dkt # 246 \$5,383.88	1241-000			
	{22}		Allocation of settlement payment per order, dkt # 246 \$2,884.00	1241-000			
	{23}		Allocation of settlement payment per order, dkt # 246 \$2,535.80	1241-000			
	{24}		Allocation of settlement payment per order, dkt # 246 \$1,717.28	1241-000			
	{37}		Allocation of settlement payment per order, dkt # 246 \$5,950.99	1241-000			
	{25}		Allocation of settlement payment per order, dkt # 246 \$156.53	1241-000			
	{26}		Allocation of settlement payment per order, dkt # 246 \$433.37	1241-000			
	{27}		Allocation of settlement payment per order, dkt # 246 \$267.26	1241-000			
	{28}		Allocation of settlement payment per order, dkt # 246 \$874.15	1241-000			
	{29}		Allocation of settlement payment per order, dkt # 246 \$1,220.17	1241-000			
	{30}		Allocation of settlement payment per order, dkt # 246 \$1,169.79	1241-000			
	{31}		Allocation of settlement payment per order, dkt # 246 \$7,406.78	1241-000			

Page Subtotals: \$30,000.00 \$1,518,625.43

Form 2

Exhibit B

Page: 14

# Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB Trustee Name: S. Gregory Hays (300320)  
Case Name: HP/SUPERIOR, INC. Bank Name: Mechanics Bank  
Taxpayer ID #: \*\*-\*\*\*7090 Account #: \*\*\*\*\*3900 Checking  
For Period Ending: 06/14/2022 Blanket Bond (per case limit): \$31,475,000.00  
Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
02/06/20		Transition transfer Debit	Transition transfer debit. Transfer from Mechanics Bank account to East West Bank account	9999-000		30,000.00	0.00

<b>COLUMN TOTALS</b>	<b>3,289,667.06</b>	<b>3,289,667.06</b>	<b>\$0.00</b>
Less: Bank Transfers/CDs	0.00	1,548,625.43	
<b>Subtotal</b>	<b>3,289,667.06</b>	<b>1,741,041.63</b>	
Less: Payments to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$3,289,667.06</b>	<b>\$1,741,041.63</b>	

## Form 2

Exhibit B

Page: 15

## Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB

Trustee Name: S. Gregory Hays (300320)

Case Name: HP/SUPERIOR, INC.

Bank Name: East West Bank

Taxpayer ID #: \*\*-\*\*\*7090

Account #: \*\*\*\*\*0106 Demand Deposit Account

For Period Ending: 06/14/2022

Blanket Bond (per case limit): \$31,475,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
01/30/20		Transition Transfer Credit	Transition transfer credit. Transfer from Mechanics Bank account to East West Bank account	9999-000	1,518,625.43		1,518,625.43
02/06/20		Transition transfer Credit	Transition transfer credit. Transfer from Mechanics Bank account to East West Bank account	9999-000	30,000.00		1,548,625.43
03/31/20		East West Bank	Bank and Technology Service Fee	2600-000		1,237.63	1,547,387.80
04/10/20		East West Bank	Reversal of Bank and Technology Fees charged on 3/31/2020	2600-000		-1,237.63	1,548,625.43
05/15/20		East West Bank	Reversal of Bank and Technology Fees charged on 3/31/2020	2600-000		-1,237.63	1,549,863.06
05/15/20		East West Bank	Reversal of bank fees charged in March 2020 posted twice. This corrects the extra reversal.	2600-000		1,237.63	1,548,625.43
01/21/22	1000	U.S. Department of Justice	Settlement of Secured claim with the IRS. Paid per Order, Dkt # 273	4300-000		900,000.00	648,625.43

## COLUMN TOTALS

1,548,625.43

900,000.00

\$648,625.43

Less: Bank Transfers/CDs

1,548,625.43

0.00

## Subtotal

0.00

900,000.00

Less: Payments to Debtors

0.00

## NET Receipts / Disbursements

\$0.00

\$900,000.00

Form 2

Exhibit B  
Page: 16

Cash Receipts And Disbursements Record

Case No.: 14-71797-PWB  
Case Name: HP/SUPERIOR, INC.  
Taxpayer ID #: \*\*\_\*\*\*7090  
For Period Ending: 06/14/2022

Trustee Name: S. Gregory Hays (300320)  
Bank Name: East West Bank  
Account #: \*\*\*\*\*0106 Demand Deposit Account  
Blanket Bond (per case limit): \$31,475,000.00  
Separate Bond (if applicable): N/A

Net Receipts:	\$3,289,667.06
Plus Gross Adjustments:	\$0.00
Less Payments to Debtor:	\$0.00
Less Other Noncompensable Items:	\$0.00
Net Estate:	\$3,289,667.06

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCES
*****3900 Checking	\$3,289,667.06	\$1,741,041.63	\$0.00
*****0106 Demand Deposit Account	\$0.00	\$900,000.00	\$648,625.43
	<b>\$3,289,667.06</b>	<b>\$2,641,041.63</b>	<b>\$648,625.43</b>

06/14/2022  
Date

/s/ S. Gregory Hays  
S. Gregory Hays

**Exhibit C**  
**Analysis of Claims Register**  
**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
1-4S	Internal Revenue Service 401 W PEACHTREE ST, NW M/S 334-D Atlanta, GA 30308 <4300-000 Internal Revenue Service Tax Liens> , 100	Secured 04/13/15		\$1,957,835.17 \$1,248,000.00	\$900,000.00	\$348,000.00
Per Order (Dkt # 273) IRS shall have a secured claim and lien in the Remaining Encumbered Funds in the amount of \$1,248,000.00, Trustee shall pay the United States of America \$900,000.00 of the IRS Secured Claim from the Remaining Encumbered Funds, and the IRS grants and conveys to the Bankruptcy Estate a carve-out from the IRS Secured Claim in the amount of \$348,000.00. Upon \$900k payment, the IRS Secured Claim shall be fully satisfied.						
4	Badger Acquisition of Minnesota d/b/a Omnicare of Minnesota 900 Omnicare Center 201 East Fourth Street Cincinnati, OH 45202 <4220-000 Personal Property & Intangibles - Non-consensual Liens> , 100	Secured 12/08/14		\$0.00 \$0.00	\$0.00	\$0.00
Replaced/amended by POC # 18 per settlement approved by Order, Dkt #232.						
5	CSE Mortgage LLC c/o Kevin A. Stine, Esq. Baker, Donelson, Bearman, Caldwell & Ber 3414 Peachtree Rd., NE, Suite 1600 Atlanta, GA 30326 <4210-000 Personal Property & Intangibles - Consensual Liens> , 100	Secured 12/10/14		\$133,065.92 \$755,677.20	\$559,889.50	\$195,787.70
Per Order, Dkt # 209, CSE Mortgage's Proof of Claim 5 is hereby amended and allowed as a first priority secured claim in the amount of \$755,677.20, Trustee Hays is authorized and directed to make the payment to CSE Mortgage in the amount of \$559,889.50 and CSE Mortgage's provide the HP/Superior Bankruptcy Estate with a Carve-Out in the amount of \$187,089.03.						
9-1S	Wisconsin Department of Revenue Special Procedures Unit PO Box 8901 Madison, WI 53708-8901 <4800-000 State and Local Tax Liens (pre- petition, not real property)> , 100	Secured 12/22/14		\$0.00 \$0.00	\$0.00	\$0.00
Various Liens filed on and after 7/25/13. Filed as \$273,533.76 secured claim. Amended/replaced by POC 9-2S.						

**Exhibit C**  
**Analysis of Claims Register**  
**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
9-2S	Wisconsin Department of Revenue Special Procedures Unit PO Box 8901 Madison, WI 53708-8901 <4800-000 State and Local Tax Liens (pre-petition, not real property)> , 100	Secured 12/22/14		\$273,533.76 \$273,533.76	\$0.00	\$273,533.76
Claim relates to various Liens filed on and after 7/25/13. This claim amends/replaces POC 9-1S. Based on a first in time, first in right principle of law relating to secured claims against the Debtors, there are insufficient funds to pay this secured claim. The secured claim priorities are listed in paragraph 31 of Docket # 269.						
15-1S	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI P.O. Box 8914 Madison, WI 53708 <4800-000 State and Local Tax Liens (pre-petition, not real property)> , 100	Secured 02/09/15		\$0.00 \$0.00	\$0.00	\$0.00
Claim filed as \$946,149.07 secured claim. Amended/Replaced by POC # 15-2Sa and 15-2Sb.						
15-2Sa	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI P.O. Box 8914 Madison, WI 53708 <4800-000 State and Local Tax Liens (pre-petition, not real property)> , 100	Secured 02/09/15		\$48,944.38 \$48,944.38	\$0.00	\$48,944.38
Secured claim associated with Tax Warrant # 11UC61, Douglas County Wisconsin. Filed on 8/15/11. Based on a first in time, first in right principle of law relating to secured claims against the Debtors, Tax Warrant # 11UC61 is next in line in secured priority. The balance of the secured portion of POC 15-2 is listed under POC #15-2Sb. The secured claim priorities are listed in paragraph 31 of Docket # 269.						
15-2Sb	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI P.O. Box 8914 Madison, WI 53708 <4800-000 State and Local Tax Liens (pre-petition, not real property)> , 100	Secured 02/09/15		\$312,230.10 \$312,230.10	\$0.00	\$312,230.10
Secured claim associated with Tax Warrants filed in Douglas County Wisconsin between 10/31/11 and 10/20/14. Based on first in time, first in right principal of law, liens are in priority after Claim 15S-1a and IRS Claim 1-4. Based on recoveries and carve outs, there are insufficient funds to pay this claim.						

**Exhibit C**  
**Analysis of Claims Register**  
**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
18S	Badger Acquisition of Minnesota LLC c/o Lauren M. Gregory, Seyfarth Shaw 1075 Peachtree St, NE, Ste 2500 Atlanta, GA 30309 <4220-000 Personal Property & Intangibles - Non-consensual Liens> , 100	Secured 03/31/15		\$615,670.86 \$615,670.86	\$615,670.86	\$0.00
Per Order (Doc. No. 232) claim allowed as \$615,670.86 secured and \$6,178,860.70 unsecured. Secured portion of claim has been paid. See POC # 38 for unsecured portion of claim per Order.						
ADM ch7a	S. Gregory Hays 2964 Peachtree Road NW, Ste. 555 Atlanta, GA 30305 <2100-000 Trustee Compensation> , 200	Administrative 04/13/20		\$121,940.01 \$121,940.01	\$0.00	\$121,940.01
ADM ch7b	S. Gregory Hays 2964 Peachtree Road NW, Ste. 555 Atlanta, GA 30305 <2200-000 Trustee Expenses> , 200	Administrative 11/06/17		\$3,774.58 \$3,774.58	\$0.00	\$3,774.58
ADM ch7c	Arnall Golden Gregory LLP Attn: Michael Bargar 171 17th Street NW Ste 2100 Atlanta, GA 30363-1031 <3210-000 Attorney for Trustee Fees (Other Firm)> , 200	Administrative 12/12/17		\$559,953.50 \$559,953.50	\$444,953.50	\$115,000.00
In its final fee application, AGG's actual fees for the requested period are \$131,583.75, but in its billing judgment it has voluntarily reduced the requested fees to \$115,000.00 (a voluntary reduction of approximately 12%).						
ADM ch7d	Arnall Golden Gregory LLP Attn: Michael Bargar 171 17th Street NW Ste 2100 Atlanta, GA 30363-1031 <3220-000 Attorney for Trustee Expenses (Other Firm) > , 200	Administrative 12/12/17		\$3,542.59 \$3,542.59	\$2,663.63	\$878.96
ADM ch7e	Hays Financial Consulting, LLC 2964 Peachtree Rd NW Ste 555 Atlanta, GA 30305 <3310-000 Accountant for Trustee Fees (Trustee Firm)> , 200	Administrative 12/12/17		\$125,102.50 \$125,102.50	\$93,287.50	\$31,815.00

**Exhibit C**  
**Analysis of Claims Register**  
**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
ADM ch7g	Hays Financial Consulting, LLC 2964 Peachtree Rd NW Ste 555 Atlanta, GA 30305 <3320-000 Accountant for Trustee Expenses (Trustee Firm)> , 200	Administrative 12/12/17		\$2,076.78 \$2,076.78	\$927.89	\$1,148.89
ADM ch7h	Clerk, United States Bankruptcy Court 1340 Russell Federal Building 75 Ted Turner Drive, SW Atlanta, GA 30303 <2700-000 Clerk of the Court Costs> , 200 Per Amended Order, Dkt # 282.	Administrative 06/06/22		\$5,600.00 \$5,600.00	\$0.00	\$5,600.00
39-1	Office of the US Trustee US Trustee Payment Center PO Box 6200-19 Portland, OR 97228-6200 <2950-000 U.S. Trustee Quarterly Fees> , 200 Amended/Replaced by POC # 39-2.	Administrative 06/10/21		\$0.00 \$0.00	\$0.00	\$0.00
39-2	Office of the US Trustee US Trustee Payment Center PO Box 6200-19 Portland, OR 97228 <2950-000 U.S. Trustee Quarterly Fees> , 200 Amends/Replaces POC # 39-1.	Administrative 06/10/21		\$6,210.88 \$6,210.88	\$0.00	\$6,210.88
ADM ch11a	AEGIS Therapies Inc. c/o Kristi S. Williams, LRGR 555 Glenridge Connector, Ste 900 Atlanta, GA 30342 <6950-000 Prior Chapter Other Operating Expenses> , 300 Allowed per consent Order, Dkt # 198.	Administrative 03/02/16		\$81,352.46 \$81,352.46	\$0.00	\$81,352.46

**Exhibit C**  
**Analysis of Claims Register**  
**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
ADM ch11b	annLeo, Inc. c/o Nyemaster Goode, P.C., Attn: Jeff Courter 700 Walnut St, Suite 1600 Des Moines, IA 50309 <6950-000 Prior Chapter Other Operating Expenses> , 300  Allowed per consent Order, Dkt # 175.	Administrative 11/10/15		\$101,146.03 \$101,146.03	\$0.00	\$101,146.03
ADM ch11c	Scroggins & Williamson, PC 4401 Northside Parkway Suite 450 Atlanta, GA 30327 <6210-160 Attorney for D-I-P Fees (Chapter 11)> , 300  See docket # 266.	Administrative 01/22/21		\$73,877.33 \$73,877.33	\$0.00	\$73,877.33
ADM ch11d	Merwin LTC Pharmacy, <6950-000 Prior Chapter Other Operating Expenses> , 300  See Consent Order approving claim, docket # 278.	Administrative 01/22/21		\$35,197.46 \$30,038.41	\$0.00	\$30,038.41
ADM ch11e	CSE Mortgage LLC c/o Baker Donelson Attn: Kevin Stein 3414 Peachtree Rd, NW, Suite 1600 Atlanta, GA 30326 <6920-000 Administrative Rent (post-petition storage fees, leases)> , 300  Assigned by Cathy Scarver as Trustee for Superior Healthcare Investors Inc. See docket #s 190, 209 and 267.	Administrative 01/22/21		\$463,979.83 \$463,979.83	\$0.00	\$463,979.83
19-1	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346 <6950-730 Taxes on Administrative Post-Petition Wages (employer payroll taxes)> , 300  Filed as \$49,992.08 Chapter 11 administrative claim. Replaced by POC # 19-2.	Administrative 04/13/15		\$0.00 \$0.00	\$0.00	\$0.00
19-2	Internal Revenue Service PO Box 7317 Philadelphia, PA 19101-7317 <6950-730 Taxes on Administrative Post-Petition Wages (employer payroll taxes)> , 300  Replaces POC # 19-1. Claim allowed as Chapter 11 administrative claim per settlement, see docket # 273.	Administrative 04/13/15		\$231,561.35 \$231,561.35	\$0.00	\$231,561.35

**Exhibit C**  
**Analysis of Claims Register**  
**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
23-1	State of Wisconsin, DWD Unemployment Insurance State of Wisconsin, DWD - UI P.O. Box 8914 Madison, WI 53708 <6950-730 Taxes on Administrative Post- Petition Wages (employer payroll taxes)> , 300	Administrative 09/16/15		\$0.00 \$0.00	\$0.00	\$0.00
Filed as \$531,683.61 Chapter 11 administrative claim. Replaced by POC # 23-2.						
23-2	State of Wisconsin, DWD Unemployment Insurance State of Wisconsin, DWD - UI P.O. Box 8914 Madison, WI 53708 <6950-730 Taxes on Administrative Post- Petition Wages (employer payroll taxes)> , 300	Administrative 09/16/15		\$85,035.65 \$85,035.65	\$0.00	\$85,035.65
Replaces POC # 23-1. Chapter 11 Delinquent Unemployment Taxes						
28	State of Wisconsin Department of Revenue Post Office Box 8901 Madison, WI 53708-8901 <6950-730 Taxes on Administrative Post- Petition Wages (employer payroll taxes)> , 300	Administrative 02/10/16		\$166,855.14 \$166,855.14	\$0.00	\$166,855.14
Chapter 11 withholding taxes.						
35	Royalton Manor, LLC c/o Scott B. Riddle, Esq. Suite 1800 Tower Place 3340 Peachtree Road NE Atlanta, GA 30326 <6950-000 Prior Chapter Other Operating Expenses> , 300	Administrative 04/24/16		\$23,980.31 \$23,980.31	\$0.00	\$23,980.31
Claim allowed as Chapter 11 claim per consent order dated 7/13/16, Docket # 206. Chapter 11 claim to be paid after Chapter 7 claims are paid in full. Also see identical admin claim filed on docket #132 and 195.						
1-4P	Internal Revenue Service 401 W PEACHTREE ST, NW M/S 334-D Atlanta, GA 30308 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 04/13/15		\$1,461,313.52 \$1,461,313.52	\$0.00	\$1,461,313.52

**Exhibit C**  
**Analysis of Claims Register**  
**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
8-1P	State of Minnesota, Department of Revenue Bankruptcy Section PO Box 6447 - BKY St Paul, MN 55164-0447 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 12/18/14		\$0.00 \$0.00	\$0.00	\$0.00
Filed as \$33,023.11 priority claim. Amended/replaced by claim # 8-2P.						
8-2P	State of Minnesota Department of Revenue Bankruptcy Section PO Box 64447 BKY St Paul, MN 55164-0447 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 12/18/14		\$19,471.78 \$19,471.78	\$0.00	\$19,471.78
Amends/replaces claim # 8-1P.						
9-1P	Wisconsin Department of Revenue Special Procedures Unit PO Box 8901 Madison, WI 53708-8901 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 12/22/14		\$0.00 \$0.00	\$0.00	\$0.00
Filed as \$73,221.27 priority claim. Amended/replaced by POC 9-2P.						
9-2P	Wisconsin Department of Revenue Special Procedures Unit PO Box 8901 Madison, WI 53708-8901 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 12/22/14		\$75,461.94 \$75,461.94	\$0.00	\$75,461.94
Amends/replaces POC 9-1P.						
13	City of Superior The Stark Collection Agency Inc PO Box 45710 Madison, WI 53744-5710 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 02/04/15		\$13,391.85 \$13,391.85	\$0.00	\$13,391.85
Listed by clerk as a secured claim on claim registry but filed as a priority claim under 11 USC 507(a)(8).						

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**Analysis of Claims Register**  
**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
14	James A. Faunce-Zimmerman PO Box 86 Wascott, WI 54890 <5600-000 Consumer Deposits - § 507(a)(7)> , 540 Amended/replaced by POC # 27.	Priority 02/06/15		\$0.00 \$0.00	\$0.00	\$0.00
15-1P	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI P.O. Box 8914 Madison, WI 53708 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570 Claim filed as \$227,634.17 priority claim. Amended/Replaced by POC # 15-2P.	Priority 02/09/15		\$0.00 \$0.00	\$0.00	\$0.00
15-2P	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI P.O. Box 8914 Madison, WI 53708 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570 Amends/replaces POC 15-1P.	Priority 09/25/15		\$34,987.08 \$34,987.08	\$0.00	\$34,987.08
16	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 02/18/15		\$38,060.61 \$38,060.61	\$0.00	\$38,060.61
20	Douglas County Wisconsin Corporation Counsel 1316 N. 14th St, Suite 301 Superior, WI 54880 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 06/22/15		\$424,115.37 \$424,115.37	\$0.00	\$424,115.37
22P	State of Minnesota Department of Revenue Bankruptcy Section PO Box 64447 BKY St Paul, MN 55164-0447 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 08/25/15		\$14,434.77 \$14,434.77	\$0.00	\$14,434.77

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**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
27P	James A. Faunce-Zimmerman PO Box 86 Wascott, WI 54890 <5600-000 Consumer Deposits - § 507(a)(7)> , 540	Priority 02/08/16		\$2,775.00 \$2,775.00	\$0.00	\$2,775.00
Per Order (Dkt # 275) Claim reclassified as a priority claim under 11 U.S.C. § 507(a)(7) in the amount of \$2,775.00 and as a non-priority, general unsecured claim in the amount of \$330.00.						
1	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/17/14		\$0.00 \$0.00	\$0.00	\$0.00
Replaced amended by POC # 1-2.						
1-2	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 12/05/14		\$0.00 \$0.00	\$0.00	\$0.00
Replaced/amended by POC # 1-3.						
1-3	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 02/18/15		\$0.00 \$0.00	\$0.00	\$0.00
Replaced/amended by POC # 1-4						
1-4SUB	Internal Revenue Service 401 W PEACHTREE ST, NW M/S 334-D Atlanta, GA 30308 <7300-000 Section 726(a)(4) Fines, Penalties> , 630	Unsecured 04/13/15		\$187,994.17 \$187,994.17	\$0.00	\$187,994.17
Subordinated tax penalty claim per section 726(a)(4)						
1-4U	Internal Revenue Service 401 W PEACHTREE ST, NW M/S 334-D Atlanta, GA 30308 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 04/13/15		\$1,400.00 \$1,400.00	\$0.00	\$1,400.00

**Exhibit C**  
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**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
2	American Healthtech P.O. Box 12310 Jackson, MS 39236 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/21/14		\$1,474.78 \$1,474.78	\$0.00	\$1,474.78
3	Charter Communications Attention: Cash Management 4670 E. Fulton, Suite 102 Ada, MI 49301 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 12/02/14		\$941.03 \$941.03	\$0.00	\$941.03
6	Royalton Manor LLC c/o Robert R. Kanuit Fryberger,Buchanan,Smith&Frederick,PA 302 W Superior St Duluth, MN 55802 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 12/15/14		\$18,828.64 \$18,828.64	\$0.00	\$18,828.64
7	Otis Elevator Company, et.al. Attn.Treasury Services-Credit/Coll. 1st floor 1 Farm Springs Farmington, CT 06032 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 12/15/14		\$1,660.47 \$1,660.47	\$0.00	\$1,660.47
8-1U	State of Minnesota, Department of Revenue Bankruptcy Section PO Box 6447 - BKY St Paul, MN 55164-0447 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610  Filed as \$9,549.96 unsecured claim. Amended/replaced by claim # 8-2U.	Unsecured 12/18/14		\$0.00 \$0.00	\$0.00	\$0.00
8-2U	State of Minnesota Department of Revenue Bankruptcy Section PO Box 64447 BKY St Paul, MN 55164-0447 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 12/18/14		\$9,997.46 \$9,997.46	\$0.00	\$9,997.46

**Exhibit C**  
**Analysis of Claims Register**  
**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
Amends/replaces POC # 8-1U.						
9-1U	Wisconsin Department of Revenue Special Procedures Unit PO Box 8901 Madison, WI 53708-8901 <7300-000 Section 726(a)(4) Fines, Penalties> , 630	Unsecured 12/22/14		\$0.00 \$0.00	\$0.00	\$0.00
Filed as \$22,184.04 unsecured penalty claim. Amended/replaced by POC 9-2U.						
9-2U	Wisconsin Department of Revenue Special Procedures Unit PO Box 8901 Madison, WI 53708-8901 <7300-000 Section 726(a)(4) Fines, Penalties> , 630	Unsecured 12/22/14		\$21,593.22 \$21,593.22	\$0.00	\$21,593.22
Amends/replaces POC 9-1U.						
10	UnitedHealthcare Insurance Company c/o Rachel A. Smith, CDM, UHC 185 Asylum Street - 03B Hartford, CT 06103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 01/05/15		\$6,759.50 \$6,759.50	\$0.00	\$6,759.50
11	Service Electric of Superior P.O. Box 625 Superior, WI 54880 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 01/09/15		\$1,984.98 \$1,984.98	\$0.00	\$1,984.98
12-1	ARAMARK Uniform & Career Apparel, LLC c/o Sheila R. Schwager Hawley Troxell Ennis & Hawley, LLP PO Box 1617 Boise, ID 83701 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 01/29/15		\$0.00 \$0.00	\$0.00	\$0.00
Filed as \$76,159.43 unsecured claim. Amended/replaced by POC 12-2.						

**Exhibit C**  
**Analysis of Claims Register**  
**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
12-2	ARAMARK Uniform & Career Apparel, LLC c/o Sheila R. Schwager Hawley Troxell Ennis & Hawley,LLP PO Box 1617 Boise, ID 83701 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 Amends/replaces POC 12-1.	Unsecured 01/29/15		\$76,159.43 \$76,159.43	\$0.00	\$76,159.43
17	SFM Mutual Insurance Company Commercial Collectors, Inc. PO Box 337 Montrose, MN 55363 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 02/17/15		\$10,153.00 \$10,153.00	\$0.00	\$10,153.00
21	Crest Electronics Inc. DBA: Crest Healthcare Supply PO Box 727 Dassel, MN 55325 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 06/22/15		\$761.01 \$761.01	\$0.00	\$761.01
22U	State of Minnesota Department of Revenue Bankruptcy Section PO Box 64447 BKY St Paul, MN 55164-0447 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 08/25/15		\$350.69 \$350.69	\$0.00	\$350.69
24	Loy Gotham P.O. Box 962 Virginia, MN 55792 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 09/23/15		\$2,434.96 \$2,434.96	\$0.00	\$2,434.96
25	State of Wisconsin-Dept. of Health Services F. Mark Bromley-Dept. of Justice P. O. Box 7857 Madison, WI 53707 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 01/25/16		\$3,030,595.00 \$3,030,595.00	\$0.00	\$3,030,595.00

**Exhibit C**  
**Analysis of Claims Register**  
**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
26	Select Rehabilitation, Inc. 2600 Compass Road Glenview, IL 60026 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 02/09/16		\$375,450.21 \$375,450.21	\$0.00	\$375,450.21
27U	James A. Faunce-Zimmerman PO Box 86 Wascott, WI 54890 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610  Per Order (Dkt # 275) Claim reclassified as a priority claim under 11 U.S.C. § 507(a)(7) in the amount of \$2,775.00 and as a non-priority, general unsecured claim in the amount of \$330.00.	Unsecured 02/08/16		\$330.00 \$330.00	\$0.00	\$330.00
29	DeWitt Ross & Stevens S.C. Attn: Craig E. Stevenson, Esq. Two E. Mifflin Street, Suite 600 Madison, WI 53703 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 03/18/16		\$38,519.63 \$38,519.63	\$0.00	\$38,519.63
30	Professional Portable X-Ray PPX a/k/a Professional Portable Radiologic Services Inc. Alex Sagadin 755 Cliff Rd. E. Burnsville, MN 55337-1545 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 03/28/16		\$777.09 \$777.09	\$0.00	\$777.09
31	Amerisure Mutual Insurance Company c/o Timothy M. Rose Amerisure Legal Operations PO Box 2060 Farmington Hills, MI 48333-2060 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 04/01/16		\$9,170.00 \$9,170.00	\$0.00	\$9,170.00
32	Pan-O-Gold Baking Co. NW 6281 P.O. Box 1450 Minneapolis, MN 55485-6281 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 04/07/16		\$924.32 \$924.32	\$0.00	\$924.32

**Exhibit C**  
**Analysis of Claims Register**  
**Case: 14-71797-PWB HP/SUPERIOR, INC.**

Claims Bar Date: 04/25/16

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
33	Till, Salzer & Blank Ltd. Suite 318 1225 Tower Avenue Superior, WI 54880 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 04/18/16		\$259.50 \$259.50	\$0.00	\$259.50
34	Service Electric of Superior Inc. Service Electric, Inc 107 Belknap St. Superior, WI 54880 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 04/20/16		\$1,984.98 \$1,984.98	\$0.00	\$1,984.98
36	Merwin LTC Pharmacy 1811 Old Highway 8 NW Saint Paul, MN 55112 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 04/25/16		\$74,978.98 \$74,978.98	\$0.00	\$74,978.98
37	Cathy L. Scarver as Trustee for the Bankruptcy Est P. O. Box 672587 Marietta, GA 30006 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 04/25/16		\$2,662,000.00 \$2,662,000.00	\$0.00	\$2,662,000.00
38	Badger Acquisition of Minnesotad/b/a Omnicare of Minnesota 900 Omnicare Center 201 East Fourth Street Cincinnati, OH 45202 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610  Per Order (Doc. No. 232) claim allowed as \$615,670.86 secured and \$6,178,860.70 unsecured. Secured portion of claim has been paid (See POC # 18).	Unsecured 02/02/17		\$6,178,860.70 \$6,178,860.70	\$0.00	\$6,178,860.70

**Case Total: \$2,617,392.88 \$17,523,046.44**

**TRUSTEE'S PROPOSED DISTRIBUTION**

Exhibit D

Case No.: 14-71797-PWB  
Case Name: HP/SUPERIOR, INC.  
Trustee Name: S. Gregory Hays

**Balance on hand:** \$ 648,625.43

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1-4S	Internal Revenue Service	1,957,835.17	1,248,000.00	900,000.00	0.00
4	Badger Acquisition of Minnesota d/b/a Omnicare of Minnesota	0.00	0.00	0.00	0.00
15-2Sa	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI	48,944.38	48,944.38	0.00	48,944.38
15-2Sb	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI	312,230.10	312,230.10	0.00	0.00
9-2S	Wisconsin Department of Revenue	273,533.76	273,533.76	0.00	0.00
15-1S	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI	0.00	0.00	0.00	0.00
18S	Badger Acquisition of Minnesota LLC	615,670.86	615,670.86	615,670.86	0.00
5	CSE Mortgage LLC	133,065.92	755,677.20	559,889.50	0.00
9-1S	Wisconsin Department of Revenue	0.00	0.00	0.00	0.00

Total to be paid to secured creditors: \$ 48,944.38  
Remaining balance: \$ 599,681.05

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - S. Gregory Hays	121,940.01	0.00	121,940.01
Accountant for Trustee, Fees - Hays Financial Consulting, LLC	125,102.50	93,287.50	31,815.00
Accountant for Trustee, Expenses - Hays Financial Consulting, LLC	2,076.78	927.89	1,148.89
Charges, U.S. Bankruptcy Court	5,600.00	0.00	5,600.00
Fees, United States Trustee	0.00	0.00	0.00
Trustee, Expenses - S. Gregory Hays	3,774.58	0.00	3,774.58
Fees, United States Trustee	6,210.88	0.00	6,210.88
Attorney for Trustee Fees (Other Firm) - Arnall Golden Gregory LLP	559,953.50	444,953.50	115,000.00
Attorney for Trustee Expenses (Other Firm) - Arnall Golden Gregory LLP	3,542.59	2,663.63	878.96

Total to be paid for chapter 7 administrative expenses: \$ 286,368.32  
 Remaining balance: \$ 313,312.73

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Attorney for D-I-P Fees (Chapter 11) - Scroggins & Williamson, PC	73,877.33	0.00	18,402.15
Administrative Rent (post-petition storage fees, leases) - CSE Mortgage LLC	463,979.83	0.00	115,573.00
Prior Chapter Other Operating Expenses - AEGIS Therapies Inc.	81,352.46	0.00	20,264.13
Prior Chapter Other Operating Expenses - annLeo, Inc.	101,146.03	0.00	25,194.52
Prior Chapter Other Operating Expenses - Merwin LTC Pharmacy	30,038.41	0.00	7,482.28
Prior Chapter Other Operating Expenses - Royaltan Manor, LLC c/o Scott B. Riddle, Esq.	23,980.31	0.00	5,973.27
Taxes on Administrative Post-Petition Wages (employer payroll taxes) - Internal Revenue Service	231,561.35	0.00	57,679.75
Taxes on Administrative Post-Petition Wages (employer payroll taxes) - State of Wisconsin, DWD	85,035.65	0.00	21,181.58
Taxes on Administrative Post-Petition Wages (employer payroll taxes) - Internal Revenue Service	0.00	0.00	0.00
Taxes on Administrative Post-Petition Wages (employer payroll taxes) - State of Wisconsin, DWD	0.00	0.00	0.00
Taxes on Administrative Post-Petition Wages (employer payroll taxes) - State of Wisconsin	166,855.14	0.00	41,562.05

Total to be paid for prior chapter administrative expenses: \$ 313,312.73  
 Remaining balance: \$ 0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$2,084,011.92 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1-4P	Internal Revenue Service	1,461,313.52	0.00	0.00
8-1P	State of Minnesota, Department of Revenue Bankruptcy Section	0.00	0.00	0.00
8-2P	State of Minnesota Department of Revenue Bankruptcy Section	19,471.78	0.00	0.00
9-1P	Wisconsin Department of Revenue	0.00	0.00	0.00
9-2P	Wisconsin Department of Revenue	75,461.94	0.00	0.00
13	City of Superior	13,391.85	0.00	0.00
14	James A. Faunce-Zimmerman	0.00	0.00	0.00
15-1P	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI	0.00	0.00	0.00
15-2P	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI	34,987.08	0.00	0.00
16	Internal Revenue Service	38,060.61	0.00	0.00
20	Douglas County Wisconsin Corporation Counsel	424,115.37	0.00	0.00
22P	State of Minnesota Department of Revenue	14,434.77	0.00	0.00
27P	James A. Faunce-Zimmerman	2,775.00	0.00	0.00

Total to be paid for priority claims:	\$	0.00
Remaining balance:	\$	0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$12,506,756.36 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	Internal Revenue Service	0.00	0.00	0.00
1-2	Internal Revenue Service	0.00	0.00	0.00
1-3	Internal Revenue Service	0.00	0.00	0.00
1-4U	Internal Revenue Service	1,400.00	0.00	0.00
2	American Healthtech	1,474.78	0.00	0.00
3	Charter Communications Attention: Cash Management	941.03	0.00	0.00
6	Royalton Manor LLC c/o Robert R. Kanuit Fryberger, Buchanan, Smith & Fred	18,828.64	0.00	0.00
7	Otis Elevator Company, et.al. Attn. Treasury Services- Credit/Coll.	1,660.47	0.00	0.00
8-1U	State of Minnesota, Department of Revenue Bankruptcy Section	0.00	0.00	0.00
8-2U	State of Minnesota Department of Revenue	9,997.46	0.00	0.00
10	UnitedHealthcare Insurance Company c/o Rachel A. Smith, CDM, UHC	6,759.50	0.00	0.00
11	Service Electric of Superior	1,984.98	0.00	0.00
12-1	ARAMARK Uniform & Career Apparel, LLC c/o Sheila R. Schwager Hawley Troxell Ennis & Hawley, LLP	0.00	0.00	0.00
12-2	ARAMARK Uniform & Career Apparel, LLC	76,159.43	0.00	0.00
17	SFM Mutual Insurance Company Commercial Collectors, Inc.	10,153.00	0.00	0.00
21	Crest Electronics Inc.	761.01	0.00	0.00
22U	State of Minnesota Department of Revenue Bankruptcy Section	350.69	0.00	0.00
24	Loy Gotham	2,434.96	0.00	0.00
25	State of Wisconsin-Dept. of Health Services	3,030,595.00	0.00	0.00
26	Select Rehabilitation, Inc.	375,450.21	0.00	0.00
27U	James A. Faunce-Zimmerman	330.00	0.00	0.00
29	DeWitt Ross & Stevens S.C.	38,519.63	0.00	0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
30	Professional Portable X-Ray PPX a/k/a Professional Portable Radiologic Services Inc. Alex Sagadin	777.09	0.00	0.00
31	Amerisure Mutual Insurance Company c/o Timothy M. Rose Amerisure Legal Operations	9,170.00	0.00	0.00
32	Pan-O-Gold Baking Co.	924.32	0.00	0.00
33	Till, Salzer & Blank Ltd.	259.50	0.00	0.00
34	Service Electric of Superior Inc. Service Electric, Inc	1,984.98	0.00	0.00
36	Merwin LTC Pharmacy	74,978.98	0.00	0.00
37	Cathy L. Scarver as Trustee for the Bankruptcy Est	2,662,000.00	0.00	0.00
38	Badger Acquisition of Minnesotad/b/a Omnicare of Minnesota	6,178,860.70	0.00	0.00

Total to be paid for timely general unsecured claims: \$ 0.00  
 Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for tardily filed general unsecured claims: \$ 0.00  
 Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$209,587.39 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1-4SUB	Internal Revenue Service	187,994.17	0.00	0.00
9-1U	Wisconsin Department of Revenue	0.00	0.00	0.00
9-2U	Wisconsin Department of Revenue	21,593.22	0.00	0.00

Total to be paid for subordinated claims:	\$	<u>0.00</u>
Remaining balance:	\$	<u>0.00</u>